FIGHT OVER FRANCHISE TAXING

CITY NOW PROPOSES TO IN-CREASE ITS ASSESSMENTS.

Lawyers for the Corporations Don't Agree with the City Authorities That Franchises Are Still Taxable as Realty Authorities Mean to Try It and See.

More litigation over franchise taxation is certain to follow the decision of the Appellate Division of the Third Department in the Franchise Tax lawsuit. The lawyers are already in dispute as to the exact extent of the effect of the Appellate Division's

Those for the corporations assert the decision has the effect of making void the entire Ford law.

The author of the bill and the city authorities as represented in the person of the Comptroller declare that the court specifically stated that only the provision for the assessment of the tax by the State Board is unconstitutional, and they declare further that it is a principle of law so firmly established as to be beyond cavil that when a section of a law pronounced unconstitutional is not essential to the existence of the law itself as a statute, the rest of the law or statute stands.

Comptroller Grout said yesterday that it was clear to him on this well-recognized principle that the Franchise Tax law stands principle that the Franchise Tax law stands with the exception of the provision for the assessment of the tax by the State authorities, and the local assessors can still assess franchises as real estate.

Moreover, the Comptroller and the Tax Commissioners decided yesterday to increase the assessments in this city of corrections having franchises which they

porations having franchises which they porations having franchises which they have hurriedly made in the last fortnight so as to get them on the books for 1903.

The Tax Department has the power to revise, either in the direction of increasing or decreasing, the figures which now appear in the tax lists before the books close on the first Monday in April. Following the interpretation put upon the Court's decision by the advisers of the Finance and Tax departments, it has been decided decision by the advisers of the rinance and Tax departments, it has been decided to raise the assessments to such figures as will at least correspond to the values put by the State board upon the franchises

and other real estate.

Comptroller Grout said yesterday: "I have called the attention of President Wells of the Tax Department to our assessments of corporations having fran-chises. My opinion is that the assess-ments are too low, and that they should be increased to the full value of the fran-

hise rights of the companies."
He said also that the provision for assess ment by the State assessors was inserted in the law, to the best of his knowledge, at the instance of the corporations which have been contesting the law. When a statement made by Frank H. Platt to the contrary was brought to the Comptroller's attention he said that he believed Mr. Platt's statement to be untrue.

"And my authority for this," said Mr.

Grout, "is none other than Senator Thomas F. Donnelly and Edward Lauterbach. B.th of those gentlemen told me that they were present when the insertion of this provision was made, and I do not want any

better authority."

Mr. Lauterbach's opinion is that the decision nullifies the entire bill, and he does not see how franchises can be taxed by orders would be entered setting aside the

orders would be entered setting aside the assessments for 1900; that similar writs of certiorari had been taken out against similar assessments for 1901 and 1802; and that further action of the same nature would follow any attempt that might be made by the State authorities to make assessments for 1903 on the reports for this year that the corporations have already made. Mr. Platt said that the law could not be "partly constitutional and partly unconstitutional."

Mr. Grout said that the assessments made each year since the law was passed had been affirmed by the Aldermen, as provided by statute; that the Aldermen or the city had not been certioraried or made

vided by statute; that the Aldermen or the city had not been certioraried or made a party to the action; that it was too late to certiorari them now, as the charter provided that any such action must be taken prior to November of the year af-fected; and that it was a question whether, after all, the corporations would not find that the city had an established equity that the city had an established equity as a result and that there was more equity than technicality involved in this case.

The principle of the right to tax the franchises having, in his opinion, been approved in the decision, the local authorities, he said, would proceed to make assessments fo

would proceed to make assessments for this year and to endeavor to collect, and would also take action to enforce payment of the taxes affirmed by the Aldermen for the preceding years and force the cor-porations to prove the exemption they claimed.

The Comptroller said further that if the contention of the lawyers speaking for the corporations that the decision forbade the taxing of franchises by either state or local authorities were correct them. correct, then it appeared to him as though a blow were struck at the whole system of indirect taxation which has

lee: becoming more popular in this State of recent years, and that as a result the State would have difficulty in collecting such taxes as those now collected, for instance, on collateral inheritances.

Then, too, the State taxes insurance companies and the surpluses of trust companies which are city institutions, the fountseller resistance out and if indirect ompanies which are city institutions, ne Comptroller pointed out, and if indirect the Comptroller pointed out, and if indirect taxation was pronounced unconstitutional in the tax law decision, there would be difficulty, it seemed to him, in the way of the State collecting such taxes. Wider questions and many possibilities were opened up by this decision, he said, if it were held to be of the nature which the lawyers fighting the measure declared it to be.

PRANCHISE TAX VALIDA

Former Senator Ford Thinks Appellate Court's Decision Does Not Affect It. ALBANY, Jan. 21 .- Former Senator John Ford, who introduced the Special Fran-

chise Tax law in the Legislature of 1899, after an examination over night of the four Appellate Division opinions on the Special Franchise Tax law, had this to say to-day:

After a careful reading of the opinions of the court and a close scrutiny of the tax isw as a whole. I am at a loss to understand how any capable lawyer can take any other view than that the Franchise Tax law remains unimpaired, and, further, that the machinery for its enforcement exists and in operation. The substantial part of the act is in the form of an amendment to Section 2 of the General Tax law of the State. That section is one devoted to definitions of the terms as used in the Tax law.

Definition No. 1 defines tax districts. Definition No. 2 defines a county treasurer. Definition No. 3 defines land, real estate and real property. Definition No. 4 excludes from special franchise the highways where crossed by steam railroads. Definition No. 5 defines personal real estate and personal property, all for the purposes of taxation. Definition No. 3 was amended by simply adding to the might be taxed the special franchises in question.

The amendment consists of ten lines in-

might be taxed the special franchises in question.

The amendment consists of ten lines inserted in the body of the definition and about ten lines in hies more at the end of the definition, declaring that franchises as taxed shall be known as "special franchises" and providing that tangible property shall be included in the term "special franchise."

It is view evident that the decision of the Appellate D vision does not affect any part of definition Ne 3 as so amended. The amendments which have been declared unconstitutional are sections 42, 43, 44, 45, 46, and 47 of the Tax haw, separated in the body of the act by twenty-four pages of other matter prescribing the methods of assessment of property generally.

A sluch amendment is made to Section 21, iroviding for a special column in the assessment roll in which are to be placed special tanchises. Of course, this can be done by itself assessors, the same as if the assessment had been made by the State board. Section is similarly amended for a like purpose unimportant details. The only other restriction was to Section 171 of the General Tax as having to do with the employment the S are Tax commission, of a secretary, special agents, experts and other needed assistants, which, of course, is immaterial in this connection.

it is clear therefore that the law, as it

stands after the Appellate Division decision, makes perfect provision without further legislation for the assessment and taxation of public franchises in every detail by local assessors, the same as they assess other real estate.

The following was given out to-day by The following was given out to-day by Attorney-General Cunneen:
"The Attorney-General repudiates the alleged interview with him wherein he is made to say that the effect of the decision of the Appellate Division in the Franchise Tax cases is to annul all the pro-visions of the statute. The Attorney-Gen-

visions of the statute. The Attorney-General has expressed no opinion on the subject and declines to."

J. Newton Fiero, who is special counsel to the State Board of Tax Commissioners, and former Senator David B. Hill, chief counsel for the corporations in the hearings before Judge Robert Earl, the referee, also refuse to give an opinion on the effect of the decision.

CUNNEEN ON FRANCHISE TAX. He and Odell Both Want Speedy Decision

by Court of Appeals. ALBANY, Jan. 21.-The constitutionality

of the Ford Special Franchise Tax law is to be passed upon by the Court of Appeals and a decision is expected within two months so that the present Legislature will be able to act intelligently upon this question before it adjourns, the latter part of April. Attorney-General Cunneen said to-night:

"Gov. Odell and myself are in accord in desiring a speedy determination by the Court of Appeals of this case. The record will be corrected at once and I will make application within the next ten days to the Court of Appeals that the case be placed on the calendar and preferred for argument. There is no reason why a decision cannot be had by March 15, which will give the Legislature plenty of time to dispose of such questions as that decision may develop. If the decision of the Appellate Division is If the decision of the Appellate Division is sustained, among the most important of these questions will be what is necessary to be done to secure payment of franchise taxes from corporations levied since the Ford law was enacted. Gov. Odell, so far as I know, has not changed his views on the taying of fortoling as expressed in as I know, has not changed his views on the taxing of franchises as expressed in his annual message. He does not profess that franchises should not be taxed, but believes the more equitable way is to base the assessment upon the earning powers of the corporations.

of the corporations."

Attorney-General Cunneen will argue the appeal from the Appellate Division decision before the Court of Appeals and will not employ any outside counsel to assist him.

From the apparent desire of the Covernment of the Cover

ernor the apparent desire of the Governor to secure early action by the Court of Appeals on the Special Franchise Tax law, it is evident the recommendation in his message in favor of a gross earnings tax on special franchises will not be pressed in the Legislature until the Court of Appeals decision is handed down.

FINANCIAL NOTES.

A resolution approving the sale of the assets of the Utah Consolidated Mining Company to the new American company was unanimously agreed to by the company's stockholders at a meeting held in London on Jan. 6. It was expected that the sale would be quickly made and the American company organized at once, with a capital of \$1,500,000, under a New Jersey charter.

Deposits of lawful money at the United States Sub-Treasury yesterday for retirement

peposis of lawful money at the Unit States Sub-Treasury yesterday for refireme of national bank circulation amounted \$300,000, making \$900,000 thus far this wee Receipts of the Sub-Treasury on account customs payments were \$626,313.

Receipts of the Sub-Treasury on account of customs payments were \$026.313.

The directors of the Père Marquette Railroad have ratified the recent purchase of the Lake Frie and betroit River Railroad. F. H. Prince of Boston has been elected president of the Lake Frie and Myron H. Carpenter of Detroit vice-president and general manager. It is said that the Lake Erie will at once begin sending trains over the Michigan Central tracks into Buffalo.

Plans are under way by which the Nickel Plate Railroad will make direct connection with the Lake Shore at Cleveland in place of using the Pennsylvania's tracks for car interchange. This will probably be effected through the purchase of land for track laying and terminal yards.

The storm from the southwest and the storm from the south of Florida joined forces and the combination was central just off the coast of New York yesterday morning. It moved eastward, attended by rain on the Middle Atlantic and lower New England coasts, and snow over northern New York and northern New England and in scattered places in the Lake regions. The winds were high by a more this alleged groupossal is not related. places in the Lake regions. The winds were high on the coast north of Hatteras, shifting from east and northeast in the morning to southwest and west in the afternoon, with clearing weather. West of the Mississippi the weather was fair, save for some cloudiness and snow in Montana, due to the formation of a storm over that State. It was considerably warmer in the Atlantic States and colder in Minnesota and Wisconsin, Iowa, Mis-souri and Kansas, but there is no likelihood of any severe or prolonged cold, as the storm forming in the Northwest has cut off the cold for the next few days. There should be a temporary fall of temperature

his morning. In this city, yesterday, there was a light fall of snow, turning into rain, which lasted until nearly noon, then fair weather with brist southwesterly winds set in; average humidity, 78 per cent.; ha-rometer corrected to read to sea level at 8 A. M., 9.55; 3 P. M., 20.54; lowest temperature, 45; highest, 48 degrees.

The temperature yesterday, as recorded by the official thermometer, and also by The Sun's ther-mometer at the street level, is shown in the an-

| August | A

WASHINGTON PORECAST FOR TO-DAY AND TO-MORROW. For eastern New York and eastern Pennsylvania fair and somewhat colder to-day: rain or snow in west portion to-morrow; fair in east; fresh northwest winds diminishing. For New England, fair and somewhat colder

west winds diminishing.

For the District of Columbia, New Jersey, Delaware and Maryland, fair and somewhat colder to day: fair to-morrow; fresh northwest winds For western Pennsylvania and western New York.

fair to-day; rain and warmer to morrow; fresh wes winds becoming southeast.

Appellate Division—Supreme Court—Nos. 84, 13, 76, 62, 73, 86, 89, 90, 91, 92, 93, 94, 98, 99, 109.

Supreme Court—Special Term—Part I.—Motlon calendar called at 1030 A. M. Part II.—Ex parter matters. Part III.—Case unfinished. Motions. Preferred causes—Nos. 1459, 2089, 2350, General calendar—Nos. 69s, 513, 514, 1135, 1425, 800, 2349, 1635, 558, 936, 595, 1549, 1114, 829, 552, 733, 1510, 849, 1635, 558, 936, 595, 1549, 1114, 829, 552, 733, 1510, 849, 1871, 889, 915. Part IV.—Case unfinished. Cases from Part III. Part VI.—Case unfinished. Cases from Part III. No elevated railroad cases. Trial Term—Part III. Part VI.—Case unfinished. Cases from Part III. No elevated railroad cases. Trial Term. Part II.—Case unfinished. Short causes—Nos. 889, 7899, 6443, 2528, 8761, 881c, 8674, 8338, 9902, 9104, 7851, 8633, 1864, 8696, 654, 873, 8534, 9535, 9540, 9696, 9221, 8770, 9409, 9477, 9598, 9613, 9572, 9442, 9449. Part III.—Case unfinished Inquest—No. 7402, 1847, 1951, 8674, 8731, 8710, 8711, 9158, 1543, 17605, 1482, 936, 9949, 192, 6445, 10543, 5297, 9216, 8211, 9210, 8214, 1859, 1922, 1250, 1288, 7293, 6902, 758, 752, 1565, 7310, 1658, 1672, 1679, 1673, 1675, 167 Court Calendars This Day.

Court of Appeals Calendar. ALBANY, Jan. 21.—Court of Appeals calendar Thursday, Jan. 22: Nos. 59, 12, 56, 60, 61, 834,

TRUST COMPANY ELECTIONS. Frust Company of the Republic Reports

Profit on Shipyard Bonds. Yesterday was election day for the local trust companies, and a number of them made changes in their boards. At the Guardian Trust Company, of which President Bird S. Coler and his friends recently acquired absolute control, Charles W. Morse, H. H. Swasey and S. B. Ashley retired as directors and these new directors were elected: Lewis Nixon, F. W. Woolworth, James H. Parker, H. A. Metz, W. H. Barnard, Thomas M. Mulry, Bernhard

Mayer. New directors elected by the stockholders of other trust companies included: City Trust Company, Charles T. Barney; Eastern Trust Company, Newman Erb Mutual Alliance Trust Company, Gordon Macdonald of Speyer & Co.; Empire State Trust Company, George L. Nichols. At the Morton Trust Company, the vacancy in the board caused by the death of A. S

Hewitt was left unfilled.

President Dresser of the Trust Company of the Republic devoted a part of his annual report to the company's connection with the issue of the first mortgage 5 per cent. bonds of the United States Shipbuilding Com-

of the United States Shipbuilding Company. He said that the company acted as banker in offering the bonds to the public. The public did not take them and they were thereupon sold to a syndicate of bankers. Mr. Dresser says:

The practical result has been a profit to your company, which it is expected will be very much increased upon the marketing of the securities which the syndicate holds. Although your company is not a member of the syndicate and in no respect responsible, directly or indirectly, for the ultimate result of its operations, it nevertheless is entitled to one-half of all the net profits which the syndicate may make.

President Dresser reports surplus profits of \$95,247 for the nine months of the company's existence, which he thinks is satisfactory considering the money stringency of the end of the year. The stockholders of the Metropolitan Trust Company ratified

of the end of the year. The stockholders of the Metropolitan Trust Company ratified the agreement for the merger of the At-lantic Trust Company with the Metropoli-tan Company, which goes into effect on Eck. 2

Edward Johnson was elected president of the People's Trust Company of Brooklyn, yesterday, to succeed the late Felix Camp-bell.

GOSSIP OF WALL STREET.

A majority of the professional element seemed disposed in the first hour yesterday o speculate for a further decline, and there was onsiderable short selling in the room. When it was discovered, however, that large supporting orders were in the market trading sentiment began to change, and as the session progressed the bullish contingent grew rapidly. A fairly bullish feeling prevailed at the close. The apparent resumption of pool activity in several stocks, notably Erie, Chesapeake and Ohio and Rock Island, produced a very favorable impression. The The stock seemed to appeal strongly to bullish favor, for reasons that were not altogether clear. All the old stories of competitive buying were revived, and not without effect. The theory that the market had been depressed in order to facilitate accumulation of the stock was frequently advanced. Traders who had been shaken out of their holdings bought back their stock and others covered their short contracts. There is said to be a pretty large short interest in it still. In the forenoon Bissell sold 10,000 shares of the first preferred, but the stock was readily absorbed, and all the while there was active buying of the common. Content was a conspicuous buyer of the common stock. Pearl & Co. and Taibot J. Taylor & Co. were buying

A prominent commission house that bulled Erie across 40 is now bulling Reading. The buying of Reading yesterday was considered

A curious story was heard yesterday concerning a stock more or less conspicuous for the violence with which it has been bulled. Professional trade rshave been hostile tow-ard its manipulation, and, from all ac-counts, were rather badly burt resisting the advance, which made them only the more hostile. The story is that the interests re-sponsible for the stock have offered, in order have met this alleged proposal is not related.

In the loan crowd last night there was a fairly active borrowing demand for stocks especially Canadian Pacific, Amalgamated Copper, Eric, Rock Island and Missouri The bear party insists that the rally was disappointing, in that it failed to stimulate outside interest, and adds that the improvement was chiefly at the expense of a timid short interest. There was, no doubt a great deal of short covering around the room, but if the transactions in the loan rowd truthfully reflected trading attitudes the professional short interest must have increased with the advance.

Various reports were made on the public's temper. In some quarters it was said that commission-house business had been picking up and in others that it had not. There was no general opinion on the subject. eral houses had large buying orders to be executed at limited prices. Brokers reported that it was very difficult to buy stocks on such orders. On one 5,000-share order 200 shares were bought. Instances of this character abounded. Very few stocks seemed to be offering at the bottom prices. This was particularly true of stocks in which manipulation was apparent.

Expressions from Chicago continue to be bearish. A private despatch received yes-terday by one of the large Western wire For New legislate.

to-day; increasing cloudiness and probably rain houses said Chicago was doing very little houses said Chicago was doing very little in the market, but might become interested in the market. if bullish activity were resumed here. Most Chicago traders who are long of the market bought their stocks at higher prices than these and would be giad to get out even or a little better. They have Norfolk and Western and Erie among other things, and appear to have been hung in their speculations at about the top prices of the recent bull movement. Chicago houses bought some Chicago Great Western yesterday and traded both ways in some other stocks, but on a very modest scale.

The action of Rock Island common in the late trading excited comment in the room. The stock had a large volume at 48%, at which point the heaviest transactions of the session failed to effect a fractional change in the price. It the last few minutes it was moved up to 49 and then down again to 48%, where it closed at a net gain of the per cent. Traders who were short of it complained that it was impossible to cover even a small amount of stock without bidding sharply for it. The market appeared to be under perfect control.

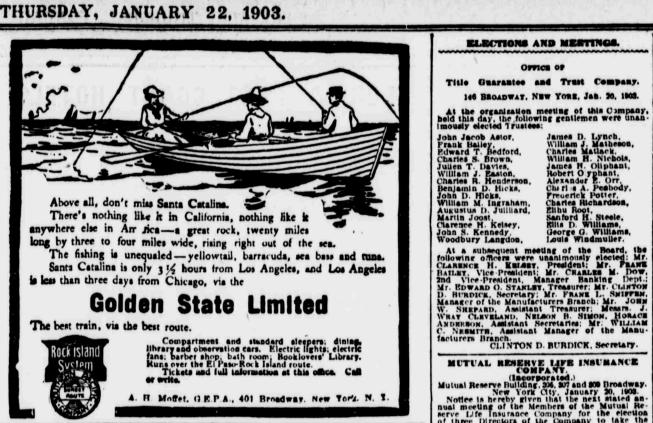
It was reported that the Moore party had become active in the market again, but of this there was no evidence other than the renewed strength of Rock Island.

American Bicycle common sold as low vesterday as it is possible for a stock to sell on the Stock Exchange, viz., % of 1 per cent.
At that prie: 2,400 shares were traded in.
The last previous transaction was at % of 1 per cent. The broker's commission for buying or selling a stock is % of t per cent., and if commissions had had to be paid on the 2,400 Bicycle common sold yesterday the seller would have been giving it away.

There is said to be a considerable short interest in Northern Securities stock. It might exist against call options, a number of which are supposed to be outstanding It would be impossible to squeeze that kind of a short interest.

New President of a Trust Company.

The trustees of the People's Trust Company in Brooklyn held their annual meeting yesterday and elected Edward Johnson president, as the successor of the late Felix Campbell. Mr. Johnson has been secretary of the company since its organization in



ARREST AT HEWITT FUNERAL. FREIGHT ROAD FOR BROOKLYN 'Pop" Greer, Known as a Professional Nuisance, Caught in the Crowd.

Frank Greer, whom the police know as "Pop" Greer and whose picture is in the rogues' gallery, was arrested yesterday at Calvary Church during ex-Mayor Hewitt's funeral. He followed the funeral from the Hewitt house to the church, where he mingled with the mourners and introduced himself to several as a newspaper man in need of money.

In the Jefferson Market police court Green rectested loudly, when Magistrate

In the Jefferson Market police court Greer protested loudly when Magistrate Flammer remanded him until this morning. He produced a copy of a decision by Justice Gaynor declaring it illegal to arrest a person without a warrant. Policeman McMullan, who has been looking for Greer with a warrant will anyear against him to day. who has been looking for Greer with a warrant, will appear against him to-day.

Grier, whom the ponce regard chiefly as a nuisance, has been arrested dozens of times. One of his recent arrests was on Jan. 16, 1902, in Boston. Then he jumped into the carriage of Mrs. Thomas W. Lawson and demanded money of her under threat that if she refused he would tell her husband that she had been driving with him. On of his arrests in this city was in December

Building Permits for Yale Buildings. NEW HAVEN, Jan. 21 - Building permits vere issued to-day to the Yale Corwere issued to-day to the Yale Corporation for the new buildings planned for the Yale grounds at High and Wall streets and Hillhouse avenue. The permits are for Lampson Hall on High street, which is to be five stories high, 62 by 142 feet, and will cost \$140,000; Kirtland Hall on Hillhouse avenue, 61 by 92 feet, cost \$110,000, and Vanderbilt Dormitory, Wall street, 52 feet deep, with a frontage of 199 feet in Wall street, to cost \$275,000.

1895, for creating a disturbance at the Church of St. Mary the Virgin in West Forty-sixth

Business men and owners of property near the West Thirtieth street public pier near the West Thirtieth street public pier have drawn up a petition protesting to the Mayor against the proposed leasing of 100 feet on the northerly side of the pier and a strip 11 feet 7 inches wide down the middle. They had heard that a dirt contractor was about to secure this part of the pier. They say the public needs the space.

Stole & Mother Superior's Purse.

A man who said he was a boiler inspector called at the convent of the Holy Family of Nazareth, at Driggs avenue and Humboldt street, Williamsburg, on Tuesday afternoon and asked to examine the steam radiator. While alone in the room of the Mother Superior he stole a purse containing \$97 He left the house and disappeared.

Double Deck Blackwell's Island Bridge. Bridge Commissione sent to the Municipal Art Commission the plans drawn by Henry H. Hornbostel, the specially engaged consulting archi-tect, for the changing of Blackwell's Island bridge from a single to a double decker. The details have already been described.

James C. Bayles in Bankruptey. James C. Bayles, who was president of the Board of Health under Mayor Hewitt. filed yesterday a petition in bankruptcy with \$2,726 liabilities due to four creditors

and with no assets. MARINE INTELLIGENCE.

MINIATURE ALMANAC—THIS DAY.
Sun rises. . . 7:18 | Sun sets. . . 5:08 | Moon sets. . .
HIGH WATER—THIS DAY. Sandy Hook. 2:46 | Gov. I'd. . 3:18 | Hell Gate. . . 5:1 Arrived -WEDNESDAY, Jan. 21.

Arrived—Wridnerson, Jan. 21.

Ss Nomadic, Liverpool, Jan. 9.

Ss Friesland, Antwerp, Jan. 10.

Ss Bellenden, Swansea, Dec. 30.

Ss Normannia, Blyth, Dec. 27.

Ss Emelia, Messina, Dec. 27.

Ss Entella, Messina, Dec. 27.

Ss Hotterdam, Rotterdam, Jan. 10.

Ss Stella, Naples, Jan 7.

Ss Erica, Port Maria, Jan. 13.

Ss Adirondack, Santa Maria, Jan. 14.

Ss Tennyson, Barbados, Jan. 15.

Ss Spero, St. Ann's Bay, Jan. 14.

Ss Russian Prince, Havana, Jan. 13.

Ss El Norte, Galveston, Jan. 15.

Ss Nueces, Galveston, Jan. 15.

Ss Nueces, Galveston, Jan. 14.

Ss City of Savannah, Savannah, Jan. 18.

Ss Jamesiown, Norfolk, Jan. 20.

Ss Arapahoe, Charleston, Jan. 18.

Ss Horatia Hall, Portland, Jan. 20. OUTGOING STRAMSHIPS.

Mails Close. Minnetonka, London
Pennsylvania, Hamburg.
Adirondack, Hayti
Alene, Jamaica
Bratsberg, Barbados
Curityba, Matarzis
El Dia, Galveston.
Grenada, Grenada Sail Monday, Jan. 26

Princess Anne, Norfolk INCOMING STRAMSHIPS Celtic. Copenhagen
Port au Prin
St. Lucia.
Swansea
Copenhagen
Genoa
Palermo
Antwerp
Havana Mongibello. Due To morrow. Ei Paso.
Prinzessin Victoria Luise.
Citta di Messina
Jersey City.
Orizaba.
El Alba. Winses. Galveston. Due Saturday, Jan. 24. Napies L verpool. Norfolk. Havre Liverpool. St. Kitt's. Ponce... Caribee.

onday, Jan. 26.

Will Connect Warehouses on Waterfront With Thirty-ninth Street.

terminal freight railway for the convenience ninth street terminal of the Brooklyn Rapid

depot of the Pennsylvania Railroad system are complete and the work will soon be under way.

The road will be known as the Bush Terminal Railroad. Float systems, connecting with the New York Central and other roads, will be operated. Irving T. Bush of South Brooklyn is the president of the new company. the new company.

Terms of Lead Combine.

expected, however, that some time will elapse before the final completion of the deal.

Provident Life's Statement. The twenty-eighth annual statement of

the Provident Savings Life Assurance Society shows an increase in the reserve fund for policy holders of \$900,000. In the same time the society has added over a million to its assets. No death claim, ac-cording to the statement, remains due and unpaid, and while the amount of outstanding insurance exceeds \$98,000,000, \$28,000,000 have been returned to and are now held for the benefit of the policy holders.

Business Troubles.

A creditors' petition in involuntary bank doing business as the National Liquor Supply Company, at 16983d avenue, puts the Habilities at over \$30,000, with assets estimated at \$3,500.

Henry J. Johannsen, a grocer at 99 Third avenue, made an assignment yesterday to Wm. L. Stout.

A judgment of \$9,903 was entered here yesterday against the Forest Park and Land. Company in favor of Margaret.

Company in favor of Margaret A. Murphy for the amount due on eight demand notes made by the company at Saratoga between March 1 and Dec. 15, 1902, signed by W. West Durant, president, and C. E. Durkee, treasurer. The company was incorporated seven years ago, with a capital stock of \$30,000, to develop property in the Adirondacks.

JOTTINGS ABOUT TOWN.

The sheet and plate glass glazlers, who struck on Monday in twenty-two shops for a shorter workday, have gained their demands and the strike was declared off yesterday.

The Amherst Association of New York will have its annual alumni dinner at Deimonico's this evening. William R. Mead will preside. Among the speakers will be George Harris, president of the college; Col. Alexander B. Crane, Cornelius J. Sullivan, Benjamin D. Hyde and Frank N. Look.

The steamship Sicilia, which arrived here last night from Naples, brought back the American exhibits at the Turin exposition of modern decorative art. Luigt Rovers!, secretary of the United States commission at the exposition, came in charge of them.

charge of them.

Alexander M. Bartow, who, under the name of C. H. Guild, lived for a month at Bangor, Me., and committed suicide there last Thursday, was the absconding eashier of the Kerite company of 203 Broadway. Bartow had been in the employ of the Kertie company for about seven years as cashler. He was married and lived with his wife at 15 East Forty-fifth street. A month ago he disappeared, and it was found upon examination of his books that he had been stealing for the past three years by forging the indorsement of William R. Brizey on checks that came in, depositing them to his own account.

PROPOSALS.

AQUEDUCT COMMISSIONERS' OFFICE, Room No. 207, Stewart Building, No. 290 Broadway, NEW YORK, Dec. 27th, 1902
TO CONTRACTORS.

Bids or proposals for doing the work and furnishing the materials called for in the approved forms of contract now on file in the office of the Aqueduct Commissioners for building fourteen lighway bridge sicel superstructures across the Croton Lake and River and its tributaries in the towns of Yorktown, New Castle, Somers, Lewisboro, Bedford and North Salem, Westcheater county, New York, will be received at this office until 12 o'clock noon on Tuesday, Jan. 20, 1903, and they will be publicly opened by the Aqueduct Commissioners soon thereafter as possible, and the award of the contract for doing said work and furnishing said materials will be made by said Commissioners as soon thereafter as practicable. Hank forms of sail approved contract and the specifications thereof and bids or proposals and proper envelopes for their inclosure, form of bonds and all other informac in can be obtained at the above office of the Aqueduct Commissioners on application to the Secretary.

For further particulars see CITY RECORD, published at No. 2 City Hall.

By order of the Aqueduct Commissioners.

MILLIAM H. TEN EYCK, President.

HARRY W. WALKER, Secretary.

OPPICE CONSTRUCTING Q. M., Burlington, VI. Jan. 20, 1903.—Scaled proposals, in triplicate, will be received until 12 M., Feb. 20, 1903. for Constructing, Heating, Plumbing, Gas Piping, Electric Wiring of two barracks and one bachelor officers quarters, Constructing and Plumbing of two stables and Constructing and Plumbing of two stables and Constructing two gun sheds at Fort Ethan Allen, Vt. Information furnished on application. U. S. reserves right to reject or accept any or all bids or any part thereof. Envelopes containing proposals to be indersed "Proposals for Public Buildings, Fort Ethan Allen, Vt." captain T. B. LAMOREUX, Q. M.

U. S. ENGR. OFFICE, Army Bldg., New York, Jan. 20, 1903. Scaled proposals for dredging in Canarsie Bay, N. Y., will be received here until 12 M. Feb. 20, 1903, and then publicly opened. In-formation furnished on application. S. M. MANS-RIELD, Col. Procs. FIELD, Col. Engrs.

FINANCIAL.

J. L. McLean & Co., BANKERS, Stocks. Bonds and Grain 25 BROAD STREET, NEW YORK.

AND STREET, NEW YORK.

GITY BIGANALIES:

640 MADISON AV., near East 59th st.

SPRING ST., corner Broadway.

Orders executed for investment or on margia.

Send for prospectus of our

MANUAL OF VALUES,

containing 1,309 pages: now ready for delivery,
free to customers. Interest allowed on deposita,
subject to check.

DAILY MARKET LETTER

upon application. Private wire connecting our
branches at

CHICAGO — PHILADELPHIA — BOSTON

and intermediate points.

Arrangements for building a new electric of the warehouse and storage concerns along the waterfront between the Thirty-Transit Company and the Sixty-fifth street

CHARLES W. CAMP. Secretary.

OF NEW YORK.

No. 30 Nassau Street.

At the Annual Meeting of the Stockholders of thi. Company held on the 21st day of January. 1902, the following gentlemen were unanimously elected Trustees or Directors of the Company for the term ending January, 1905.

H. H. Cammann.

Janues M. V. rnum.

Janues M. V. rnum.

Jeorge G. DeWitt,

Joel Francis Freeman, Lansdale Boardman, and the following gentlemen as Inspectors of Election for 1904:

Newbold T. Lawrence.

Arthur D. Weekes,

Percy R. Pyne.

HENRY W. HEIGHLEY Secretary. HENRY W. REIGHLEY Secretary.

THE TRUST COMPANY OF AMERICA.
At the Annual Meeting of the Stockholders of The Trust Company of America, held January 21, 1908, the following named gentlemen were unanimously re-elected Directors to serve three years ending the third Wednesday in January, 1906:

MYRON T. EERRICK,
S. C. T. DODD,
HENRY S. REDMOND,
JAMES M. DONALD,
ASHDEL P. FITOM,
HENRY S. MANNING,
EDWIN GOULD,
ANSON R. FLOWER,
RAYMOND J. CHATRY, Secretary.

It was learned vesterday that the present programme for the combination of the ead interests of the United States contemplates the retirement of the preferred stock of the National Lead Company by a bond issue of the new company to be organized under the same name, which will combine the old National Lead Company with the United Lead Company, incorporated in New Jersey on Tuesday with a capital stock of \$15,100,000. The with a capital stock of \$15,100,000. The new National Lead Company is to have \$30,000,000 capital stock and \$35,000,000 of bonds bearing 5 per cent, interest. It is understood that the price to be paid for the National Lead preferred stock for the National Lead preferred stock in exchange for the new 5 per cent, bonds will be about 110. The stock of the new company will be of only one class. It is

RAYMOND J. CHATRY. Secretary.

THE ADJOURNED ANNUAL MEETING of the atockholders of the S. S. McClure Company will be held at the office of the Company. No. 141 East 25th Street, in the Horough of Yaphatian, City of New York, on the 30th day of January, 1908, at 2:30 o'clock in the afternoon, for the purpose of electing directors for the ensuing year and for the purpose of receiving and taking under consideration a report of the treasurer covering the affairs of the Company from the date of its organization, and of also taking under consideration the advisability of the acquisition of the respective businesses of McClure, Phillips & Company and The McClure-Tissot Company, and for the transaction of such other business as may come before the meeting.

Dated New York, January 14, 1908.

OSCAR W. BRADY, Secretary. THE FOURTH NATIONAL BANK
of the City of New York.
New York, January 15, 1905.
At the annual meeting of the stockholders of
this Bank, held January 13, 1903, the followingnamed gentlemen were unanimously re-elected
Directors:

Directors:

J. Edward Simmons, Robert W. Stuart,
Cornelius N. Bilss, Richard T. Wilson,
Charles Stewart Smith, William S. Opdyks,
James G. Cannon.

At a meeting of the Board of Directors held
this day Mr. J. Edward Simmons was unanimously
re-elected President, and Mr. Jame G. Cannon
was unanimously re-elected Vice-Pre. ent.
CHARLES H. PATTERSON, Cashier.

ELECTIONS AND MERTINGS.

Title Guarantee and Trust Company.

146 BROADWAY, NEW YORE, Jab. 20, 1903. At the organization meeting of this Company, held this day, the following gentlemen were unan imously elected Trustees:

CLINTON D. BURDICK, Secretary.

CHARLES H. PATTERSON. Casher.

JAMES H. DUNHAE & CO.

NEW YORK, Jan. 21cs. 1903.

The Annual Meeting of the stockholders of James
H. Dunhain & Company was held at the office of
the Company, No. 240 Broadway, Borough of Manhattan, New York, on January 2 st, 1903.

The following directors were elected for the ensuing year. William C. Engle, William B. Goodwia,
William A. Little, Theodorew Luling, William E. Webb
At a subsequent meeting of the Directors the
following officers were elected for the ensuing year:

President will LIAM A. LITTLE.

Vice President WILLIAM E. WEBB.

Treasurer... JOHN R. BROWNE.

Secretary... JAMES M. TAPPEN.

JAMES M. TAPPEN. Secretary.

Company of New York.

4 Irving Place.

December 26, 1902.

The Annual Meeting of the Stockholders of this Company for the election of Trustees to Serve during the ensuing year will be held at this office, Monday, January 26, 1908. Polis will be open from 12 M. to 1 P. M. Transfer books will close Saturday, January 10, at 12 M., and reopen Tuesday, January 27, 1908.

JAMEN A. BENNETT, Secretary.

THE ANNUAL MEETING of the stockholders of The Water Paint Company of America will be held at the office of the Corporation, 100 William Street, in the Borough of Manhattan, City of New York, on the 27th day of January, 1908, at eleven o'clock in the forenoon, for the election of Directors, and for such other business as may properly come before such meeting.

E. RAY SPEARE, Secretary.

DIVIDENDS AND INTEREST.

ALLIS-CHALMERS COMPANY.
New York, Jan. 15, 1902.
The Board of Directors has this day declared the regular quarterly dividend of ONE AND THREE-GUARTERS (14 %) PER CENT. on the Preferred Stock of this Company, payable February 2d, 1903 to stockholders of record on January 24th, 1903.
The Preferred Stock Trahsfer Hooks will be closed on Saturday, January 24th, 1903, at 12 o'clock noon and will be reopened on Tuesday February 3d, 1908, at 10 o'clock A. M.
W. J. CHALMERS, Treasurer.

AMALGAMATED COPPER COMPANY.
52 Broadway, New York, Jan. 16th. 1903.
At a meeting of the D rectors of the AmalgamateCopper Company, a dividend of ONR-HALF OI
ONE PER CENT. 44 of 1 15 was declared, payable
February 24th. 1903, to stockholders of record a;
o'clock P. M., Thursday, Jan. 22d, 1903. Transfer
books close at 3 o'clock P. M., Thursday, Jan. 22,
1903, and reopen at 10 o'clock A. M., Monday, Feb
9th. 1903.
WM. G. ROCKEFELLER, Secretary & Treasurer.

OREGON SHORT LINE RAILROAD CO.

4% and Participating Bonds.
Coupons No. 1, due February 1, 1908, from the
above-mentioned bonds will be paid at maturity on
presentation at the office of the Treasurer, 120
Broadway, New York, N. Y.
Packages of coupons may be left for verification
on and after Monday, January 26, 1903.
The books for the registration and transfer of
the above-mentioned bonds will be closed at twelve
noon on Saturday, January 24, 1908, and will be
reopened at 19 A. M. on Monday, February 2, 1903.
FREDERIC V. S. CROSBY, Treasurer.

OREGON SHORT LINE RAILWAY CO.
First Mortgage 6 Per Cent. Bends.
Coupons No. 42 due February 1. 1908, from the
above-mentioned bonds will be paid at maturity on
presentation at the office of the Treasurer of the
Oregon Short Line Railroad Company, No. 120
Broadway, New York, N. V.
Packages of coupons may be left for verification
on and after Monday, January 28, 1903.
Oregon Short Line Railroad Company.
FREDERIC V. S. CROSBY Treasurer.

PREFERRED DIVIDEND NO. 31.
The regular quarterly dividend (No. 31) of on and three-quarters per cent, will be paid on the Preferred Capital stock of the American Grapho hone Company February 16th, 1903, to stock holders of record January 31st.

By order of the Directors.
EDWARD D. EASTON, President,
E. O. ROCKWOOD, Secretary. CITY TRUST COMPANY OF NEW YORK.
At a meeting of the Board of Directors held
January 21st, 1903, a dividend of FOUR PER CENT.
was declared, payable February 2d, 1808. The
transf of books will close January 28th, 1808, at 8
P. M., and reopen February 3d, 1808.
ARTHUR TERRY, Secretary.

STANDARD HOPE AND TWINE COMPANY
FIRST MORTGAGE BONDS.
COUPONS DUE FEBRUARY lat on the above will be pold on and after that date at the office of the Manhatian Trust Company, 20 Wall Street New York City. JOSEPH G. TAYLOR, Tressure

PURCHASE AND EXCHANGE.

OLD BOOKS BOUGHT FOR CASH; also matazines and complete libraries; send for catalogue of old books for sale. JOS. SILK, 147 6th av., New York city. PRIVATE LIBRARIES, small or large, value appraised, purchased, for cash; calls in or out town free. S. G. RAINS CO., 399 Fifth av.

LOST, FOUND AND REWARDS LONT Bank book No. 185,901. Seem n's Bank for Savings, 74 and 78 Wall st., New York; pay-ment stopped and cancellation applied for; please return to bank.

CENTURY DICTIONARIES and other Books bought for cash, calls free at your home. MALKAN bookman. I William st. Telephone. \$121-Broad

POST OFFICE NOTICE.

POST OFFICE NOTICE.

(Should be read DAILY by all interested, as changes may occur at any time.)
Foreign mails for the week ending Jan. 24, 1902, will close (PROMPTLY in all cases) at the General Post Office as follows: PARCELS POST MAILS close one hour cariter than closing time shown below. Parceis post mails for Germany close at 5 P. M. Friday, per steamship Pennsylvania.
Regular and Supplementary mails close at Forsign Station half hour later than closing time shown below (except that Supplementary Mails for Europe and Central America, via Colon, close one hour later at Foreign Station).

TRANSATLANTIC MAILS.

THURSDAY—At 7 A. M. for FRANCE. SWITZER-LAND. ITALY. SPAIN. PORTUGAL. TURKRY. EGYPT. GREECE. BRITISH. INDIA and LORENZO MARQUEZ, per steamship La Savole. Via Havre (mail for other parts of Europe must be directed "per steamship La Savole".

SATURDAY.—At 8 A. M. for BELGIUM direct, per steamship Vaderland (mail must be directed "per steamship Vaderland": at 9:30 A. M. (supplementary 11 A. M.) for EUROPR, per steamship Lucania via Queenstown.

*PRINTED MATTER, ETC.—This steamer takes Printed Matter, Commercial Papers and Sam-ples for Germany only. The same class of mail matter for other parts of Europe will see be sent by this ship unless specially directed by her.

After the closing of the Supplementary TransAtiantic Mails named above, additional Supplementary Mails are opened on the piers of the
American, English, Freuch and German stamers, and remain open until Ten Minutes of the
hour of salling of steamer

MUTUAL RESERVE LIFE INSUMANCE
(COMPANY.
(Incorporated.)

Mutual Reserve Building, 308, 307 and 308 Broadway.

New York City, January 20, 1903.

Notice is hereby given that the next stated annual meeting of the Members of the Mutual Reserve Life Insurance Company for the election of three Directors of the Company to take the place of those whose terms of office will then expire, and for the transaction of other business, will be held at the principal offices of the Company in the Mutual Reserve Building, 305-307-308

Broadway, New York City, on Wednesday, January 28, 1903, at 1 c'clock in the afternoon. Polls will open at 2 P. M. and close at 8 P. M. of that day.

CHARLES W. CAMP. Secretary.

era, and remain open until Ten Minutes of the hour of sailing of steamer

MAILS FOR SOUTH AND CENTRAL AMERICA

WEST INDIES, ETC.

THURSDAY.—At 8 A. M. for CUBA, YUCATAN, CAMPECHE, TABASCO and CHIAPAS, per steamship Esperanza (mail for other parts of Mexico must be directed "ner steamship Esperanza": at 12 M. for SANTIAGO, per steamship Enfortugeos: at 2 P. M. for BARBA-DOS and NORTHERN BRAZIL, per steamship Hubert, via Para, Maranham and Ceara; at 7 F. M. for NEWFULDIHAND, per steamship Buenos Avrean, from Philadelphia.

FRIDAY.—At 12 M. for MEXICO, per steamship Santiago, via Tampico mail must be directed "per steamship Santiago" at 12 M. (supplementary 1 P. M.) for BARBADOS, BRITISH, DUTCH and FRENCH GUIANA, per steamship Bratsberg: at 12 M. A. per steamship Bratsberg: at 12 M. P. Al. Supplementary 1:0 P. M.) for EARBADOS, BRITISH, DUTCH and FRENCH GUIANA, per steamship Fontabelle (mail; for Grenada and Trinigad must be directed "per steamship Fontabelle").

SATURDAY.—At 8 A. M. for BERMUDA, per steamship Protofici at 9 A. M. (supplementary 9:30 A. M.) for PORTO 1:10,0 (via Sai Juan). CUBACAO and VENEZUELA (except Venezuela parceis post mails) per steamship Pritadelphia, via San Juan and Curaccio (mail for Savanilla and Caraccia must be directed "per steamship Philadelphia, via San Juan and Curaccio (mail for Savanilla and Caraccia must be directed "per steamship per steamship per steamship per steamship per steamship per steamship per steamship Philadelphia, via San Juan and Curaccio (mail for Savanilla and Caraccia must be directed "per steamship per steamship Morro Caste, via Havana; at 10.3 M. for CUBA, per steamship Grenada: at 12:30 P. M. for CUBA, per steamship Grenada: at 12:30 P. M. for CUBA, per steamship Grenada: at 12:30 P. M. for CUBA, per steamship Grenada: at 12:30 P. M. for CUBA, per steamship Grenada: at 12:30 P. M. for CUBA, per steamship Curitybe, via Havana; at 11:50 P. M. for BAHAMAS, per ste

P. M. for BAHAMAS, per steamer from Miami, Florida.

Malls for Newfoundland, by rail to North Sydney and thence by steamer, close at this office daily at 530 P. M. (connecting close here every Monday, Wednesday and Saturday). Mails for Miquelon, by rail to Boston, and thence by steamer, close at this office daily at 630 P. M. Mails for Cuba, by rail to Port Tampa, Pla., and thence by steamer, close at this office daily, except Thursday, at \$530 A. M. (the connecting closes are made on Monday, Wednesdays and Saturdays.) Mails for Messico City, overland, unless specially addressed for despatch by steamer, close at this office daily except Sunday at 1:50 P. M. and 11:30 P. M. Mails for Costa Rica, Belize, Puerto Cortes and letter mail for Guatemaia, by rail to New Orleans, and thence by steamer, close at this office daily, except Sunday, at \$1:30 P. M. and \$11:30 P. M. (Connecting close networks). M. (Connecting close networks).

P. M. for Costa Ricai. §Registered mail closes at 6:00 P. M. previous day.

TRANSPACIFIC MAILS.

Mails for China and Japan, via Tacoma, close here daily at 6:30 P. M. up to Jan. §19th, inclusive, for despatch per steamship Tacoma. Mails for China and Japan, via Vancouver and Victoria, R. C., close here daily at 6:30 P. M. up to Jan. §20th, inclusive, for despatch per steams—ship Empress of Japan. Merchandise for U. S. Postai Agency at Shanghai cannot be forwarded via Canada. Mails for China and Japan, via Seattle, close here daily at 6:30 P. M. up to Jan. £21st, inclusive, for despatch per steams—ship Kinshiu Maru. Mails for Hawaii, Japan, China, and especially addressed matter for the Philippine Islands, via San Francisco, close here daily at 6:30 P. M. up to Jan. £22d, inclusive, for despatch per steamship Gaelle. Mails for Australia (except West Australia, which is forwarded via Europe), New Zealand, Piji, Samoa and Hawaii, via San Francisco, close here daily at 6:20 P. M. after Jan. 60, and up to Jan. £24th, inclusive, for despatch per steamship Ventura. (If the Cunard steams carrying the British mail for New Zealand does not arrive in time to connect with this despatch, extra mails—closing at \$20 A. M. 9. A. M. and 6:30 P. M., Sundays at 4:30 A. M., 9. A. M. and 6:30 P. M., Sundays at 4:30 A. M., 9. A. M. and 6:30 P. M., will be made up and forwarded until the arrival of the Cunard steamer. Mails for the Philippine Islanda, via San Francisco, close here daily at 6:30 P. M., Stransport. Mails for Australia (except West Austrelia, which goes via San Francisco, Fiji Islanda, via Vancouver and Victoria, B. C. Ciose here daily at 6:30 P. M., after Jan. £24th. New Zealand, which goes via San Francisco). Fift Islands, via Vancouver and Victoria, B. C., close here daily at 6:30 P. M. after Jan. 174th and up to Jan. 83ist, inclusive, for despatch per steamship Miowers. Mails for Hawati, China, Japan and Philippine Islands, via Sa. Francisco, close here daily at 6:30 P. M. up to Jan. 83ist, inclusive, for despatch per steamship Hong Kong Maru. Mails for Hawati, via San Francisco, close here daily at 6:30 P. M. up to Feb. 82d, inclusive, for despatch per steamship Alameda. Mails for Tahiti and Marquesas Islands, via San Francisco, close here daily at 6:30 P. M. up to Feb. 81th, inclusive, for despatch per steamship Mariposa. Transpacine mails are forwarded to port of saling daily and the schedule of closing is arranged on the presumption of their uninterrupted overland transit. \$Registered mail closes at 6:00 P. M. previous day.

CORNELHIS VAN COTT. Postmaster.

Post Office, New York, N. Y., Jan. 16, 1908.

MACHINERY.

SOME GOOD BARGAINS in second-hand screw machines, ranging from 2%-inch hole in spindle to ½ inch, with or without wire feed; also one 36-inch upright drill; cheap. THE FAIRBANKS CO.. CORNER BROOME AND ELESTS.

PLECTRIC ELEVATORS FOR SALE, four Otte and one A. B. See: other makes elevators installed; supplies and repairs for all makes of elevators, steam engines and pumps; cheap. J. P. MUL-HOLLAND, 152 Centre st.; telephone, 1971—Franklin

ELECTRIC MOTORS, 5 and 10 H. P., 110 and 220 volts, 100 are lamps; Electric Pressing Irons, Fancy fixtures from the building of Meyer Jonasson, 12th st. and Broadway; in best condition; chasp: inquire 12 West 4th st., basement. FOR SALE.—Boilers, second hand upright; two 120 h. p. Manning; one 250 h. p. Hazelton. Apply STANDARD SILICA CEMENT CO., 80 William st. FOR SALE—Small, well-equipped machine thep; good opportunity for mechanical and electrical machinist. Call 9 to 12, room 2, 106 East 28th st.

MOTORS, dynamos, engines, bollers bought, soid, exchanged; repairing. SCHOONMAKER Od., 133 WANTED-For cash, duplex steam pumps; at

BUSINESS CHANCES. ONLY COAL AREAS on the sea coast on this outnent. Address BITUMINOUS, Sydney, Cape

A BAKERY FOR SALE, this city; price, 335,000 casy terms; now employing 20 horses and wagons; large established trade; 5 years lease; moderate rental; nothing asked for good will; this is an exceptional opening. For further particulars apply to McDONALD & WittGINS, 257 Broadway.

500 SHARES OF STOCK AT \$5 PER SHARE; nvestment secured by valuable patents; large lividends assured: plant on full operation and juited States patents valued at \$60,000; investigate Particulars at McDONALD & WIGGINS, 257 Broadway. A GENTLEMAN'S PRIVATE RESIDENCE, In .

good neigh or hood, 20 minutes from Brooklya Bridge, on 23d st. ferry; three-story brownstone, 20 foot front; 10 rooms, with bath and laugiry; plano, paintings, cut glass, silver, linen and every requisite for housekeeping; 375 a month; imme-diate possession. For particulars, apply McDONALD & WIGGINS, 257 Broadway. INVENTIONS DEVELOPED.

WALTER K. FREEMAN, M. E.

Special machinery, electrical and chemical apparatus made on short notice: good accommodations for inventors. 403 EAST 23D ST.

PRINTING—10,000 circulars, \$1.50; cards or bill-beads, 40c, per 1,000; other work equally low, EDGAR PRINTING AND STATIONERY CO., \$2 West 59th st.

SCHALER, 102 West 30th st.; catabilished 18 years; repairer and restorer of antique, modern works (art, brica-brac, statuary, mended at your rest-dence, anywhere. Bonds Cuban Republic. All issues. Win. O. McDowell, 51 Liberty st., New York. PINEST DRUG STORE in westere be sold at sacrifice, owner ill, rare of P. HAVILAND, 311 1st av.

THOMAS DREW STETSON, mechanical experiand patent solicitor; established 1855; superior connections, 23 Murray st.: telephone. A CIGAR STORE, wholesale and retail: good location, owing to sickness. S. A., 126 East 125th st.